

members, appointed by the Mayor in the manner prescribed in Section 25 of this Charter, and removable as therein provided. One of their number shall be President, and shall be so designated when appointed by the Mayor. Their term of office shall be for three years, one member to retire every year as heretofore. Each member of said Court shall receive a salary of three thousand one hundred dollars per annum, payable monthly. The said Court shall appoint a Clerk, who shall receive a salary of two thousand four hundred dollars per annum, payable monthly, and shall perform such duties as the Court may prescribe. The said Court may also appoint such other employees as the city by ordinance may direct.

Baltimore City v. Johnson, 96 Md. 742. Joesting v. Baltimore City, 97 Md. 596.

1874, ch. 483. 1888, ch. 98, sec. 22. P. L. L. (1888), Art. 4, sec. 842.

**147.** The said Court shall meet from time to time for the purpose of hearing appeals and making transfers and correcting the accounts of assessable property charged to taxpayers, and the assessment thereof. The said Court may also appoint such number of assessors as they may deem necessary in investigating and ascertaining all omitted and taxable property, and assessing and returning the same to the said Court, not to exceed such number as by ordinance may be authorized.

Robinson v. Baltimore, 93 Md. 208.

The Appeal Tax Court cannot be required to sit as a Court of review.

Consol. Gas Co. v. Baltimore, 101 Md. 541.

Many of the provisions of this Article relating to assessments have been embodied from Art. 50, City Code (1893).

1841, ch. 23, sec. 43. 1841, ch. 116. 1847, ch. 266, sec. 16. 1874, ch. 483, sec. 5.  
1894, ch. 165. 1898, ch. 123.

**148.** Every assessor provided for in this sub-division of this Charter shall annually inform himself, by all lawful means, of all property, real and personal, and stocks or investments in the city, liable to taxation or assessment, and which may have been omitted in the assessment, and all buildings and improvements, and all property created or acquired since the last assessment, and shall value the same at the full cash value thereof, and shall make return thereof to said Court, and for the purposes of this section the said assessors are hereby clothed with the powers of general assessors, and their valuation shall be subject to revision and correction by said Court.

O'Neal v. Va. & Md. Bridge Co., 18 Md. 24. Co. Commrs. v. Union Mining Co., 61 Md. 547. Hopkins v. Baker, 78 Md. 363. Hopkins v. Van Wyck, 80 Md. 7. Skinner Dry Dock Co. v. Balto. City, 96 Md. 40. Consol. Gas Co. v. Baltimore City, 101 Md. 541.

The life tenant is responsible for taxes, Stansbury v. Nicholl, Daily Record, Aug. 2, 1901.

1841, ch. 266, sec. 16. 1874, ch. 483, sec. 6.

**149.** The assessors shall be allowed such compensation for the performance of their duties as the city may by ordinance direct.